

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

City of Viola

certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditure for the various funds for the year 2020; and
 (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget	
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
Table of Contents:			
Computation to Determine Limit for 2020	Page No. 2		
Allocation of MVT, RVT, and 16/20M Veh Tax	3		
Schedule of Transfers	4		
Statement of Indebtedness	5		
Statement of Lease-Purchases	6		
Fund	K.S.A.		
General	12-101a	57,997	17,848
Debt Service	10-113		
Library	12-1220		
Special Highway		7,667	
Water-Sewer Utility		70,314	
Non-Budgeted Funds			
Totals	XXXXXXX	135,978	17,848
Budget Summary	0		
Neighborhood Revitalization			

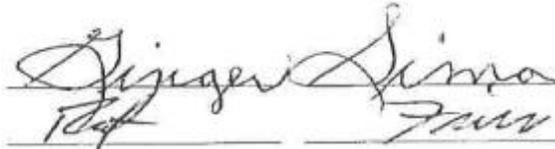
Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

17,848
NO

Assisted by:

 George, Bowerman & Noel, P.A.

 Address:
 301 N. Main, Suite 1350
 Wichita, KS 67202
 Email:
 emeyer@cpa_kscoxmail.com



Date Attested: _____ 2019

City of Viola

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>17,172</u>
2. Library levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>17,172</u>

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ <u>1,170</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>15,084</u>	
5b. Personal property 2018	- <u>13,454</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,630</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>2,800</u>	
11. Total estimated valuation July 1, 2019	<u>714,490</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0039</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>68</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>258</u>	
16. Total Percentage Adjustments	\$ <u>326</u>	

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:			+	<u>0</u>
Property tax revenues for debt service in 2019 budget:			-	<u>0</u>
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:			+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:			+	<u> </u>
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud			+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:			+	<u> </u>
23. Law enforcement expenses - 2020 budget:			+	<u> </u>
Law enforcement expenses - 2019 budget:			-	<u> </u>
CPI adjustment	1.50%			<u>0</u>
Increased law enforcement expenses in 2020 budget:				<u> </u>
(Do not include building construction or remodeling costs)			+	<u>0</u>
24. Fire protection expenses - 2020 budget:			+	<u>10,500</u>
Fire protection expenses - 2019 budget:			-	<u>10,000</u>
CPI adjustment	1.50%			<u>150</u>
Increased fire protection expense in 2020 budget:				<u> </u>
(Do not include building construction or remodeling costs)			+	<u>350</u>
25. Emergency medical expenses - 2020 budget:			+	<u> </u>
Emergency medical expenses - 2019 budget:			-	<u> </u>
CPI adjustment	1.50%			<u>0</u>
Increased emergency medical expenses in 2020 budget:				<u> </u>
(Do not include building construction or remodeling costs)			+	<u>0</u>
26. Total Revenue Adjustments				<u><u>350</u></u>

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+ _____
Other tax entity levy - 2020 budget:	+ _____
Other tax entity levy - 2020 budget:	+ _____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+ _____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+ _____
30. Total Computed Tax Levy	_____ 17,848

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	None
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	
2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	258
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	_____ 0
Total Adjustment for Loss of Assessed Valuation	258

Exemption from Election Requirement **Yes**

CPA Summary
 See accompanying summary of significant forecast assumptions and accountants' compilation report.
 Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accou

City of Viola

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,172	3,437	116	0	0	31
Debt Service						
Library						
TOTAL	17,172	3,437	116	0	0	31

County Treas Motor Vehicle Estimate	<u>3,437</u>				
County Treas Recreational Vehicle Estimate		<u>116</u>			
County Treas 16/20M Vehicle Estimate			<u>0</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>31</u>
Motor Vehicle Factor	<u>0.20015</u>				
Recreational Vehicle Factor		<u>0.00676</u>			
16/20 Vehicle Factor			<u>0.00000</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00181</u>

<p>CPA Summary See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.</p>

City of Viola

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Capital Equipment Reserve	1,000	1,000	1,000	K.S.A. 12-1,117
General	Capital Improvement Reserve	3,000	4,129	6,247	K.S.A. 12-1,118
Special Highway	Capital Improvement Reserve	3,211	2,981	3,367	K.S.A. 12-1,118
Water-Sewer Utility	Sewer Improvement Reserve	10,000	10,000	10,000	K.S.A. 12-6310
	Totals	17,211	18,110	20,614	
	Adjustments*				
	Adjusted Totals	17,211	18,110	20,614	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Note Payable (Sewer)	11/1/2011	3/1/1932	2.59	450,000	288,423	3/1; 9/1	3/1; 9/1	8,455	20,809	7,911	21,352
Total Other					288,423			8,455	20,809	7,911	21,352
Total Indebtedness					288,423			8,455	20,809	7,911	21,352

CPA Summary
 See accompanying summary of significant forecast assumptions and accountants' compilation report.
 Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Viola
Sedgwick County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$611,974	\$714,490
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Viola

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,751	25,646	14,935
Receipts:			
Ad Valorem Tax	15,175	17,172	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,637	800	
Motor Vehicle Tax	2,976	3,241	3,437
Recreational Vehicle Tax	101	113	116
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	25	32	31
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	1,785	1,775	1,700
Local Sales Tax	14,297	14,485	14,000
Franchise Tax	5,803	6,100	5,500
Licenses and Permits	600	500	500
Building Rentals	0	100	100
Sale of Surplus Property	0	0	
Reimbursed expenditures	5,440	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	421	350	350
Neighborhood Revitalization Rebate			0
Miscellaneous	892		
Does miscellaneous exceed 10% of Total R			
Total Receipts	49,152	44,668	25,734
Resources Available:	70,903	70,314	40,669
Expenditures:			
Salaries and Wages	8,100	9,000	9,000
General Administration	4,690	5,000	5,000
Fire Protection	9,614	10,000	10,500
Street Lighting	3,759	4,200	4,200
Sewer Service	2,669	3,000	3,000
Parks	246	1,000	1,000
Permits and Fees	455	850	850
Community Building - Utilities and Mainte	5,310	6,000	6,000
Insurance	5,893	6,200	6,200
Capital Outlay	0	5,000	5,000
Transfers to Capital Equipment Reserve Fu	1,000	1,000	1,000
Transfers to Capital Improvement Reserve	3,000	4,129	6,247
Cash Forward (2020 column)			
Miscellaneous	521		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	45,257	55,379	57,997
Unencumbered Cash Balance Dec 31	25,646	14,935	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	56,146	55,379	57,997
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			57,997
Tax Required			17,328
Delinquent Comp Rate: 3.0%			520
Amount of 2019 Ad Valorem Tax			17,848

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accc are not included.

City of Viola

2020

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of Viola

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,597	4,273	2,577
Receipts:			
State of Kansas Gas Tax	3,523	3,510	3,520
County Transfers Gas	1,574	1,560	1,570
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,097	5,070	5,090
Resources Available:	8,694	9,343	7,667
Expenditures:			
Street Repair and Maintenance	988	2,500	3,000
Utilities	222	285	300
Capital Outlay	0	1,000	1,000
Transfer to Capital Improvements Reserve	3,211	2,981	3,367
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,421	6,766	7,667
Unencumbered Cash Balance Dec 31	4,273	2,577	0
2018/2019/2020 Budget Authority Amount	6,961	6,766	7,667

Adopted Budget Water-Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	49,973	40,829	18,304
Receipts:			
Charges to Customers	51,981	51,500	52,000
Interest on Idle Funds	39	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	52,020	51,510	52,010
Resources Available:	101,993	92,339	70,314
Expenditures:			
Salaries and Wages	10,200	15,000	12,000
Water Purchases	25,104	29,000	26,000
Repairs and Maintenance	2,611	5,000	3,000
Trash Service	11,192	11,500	13,200
Other Contractual Services	1,748	2,500	2,500
State Water Protection Fees	209	285	285
Meter Deposit Refunds	100	250	250
Capital Outlay	0	500	3,079
Transfers to Sewer Improvement Reserve F	10,000	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	61,164	74,035	70,314
Unencumbered Cash Balance Dec 31	40,829	18,304	0
2018/2019/2020 Budget Authority Amount	103,370	78,535	70,314

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Viola

NON-BUDGETED FUNDS

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Fire Department Donati		Capital Improvement R		Capital Equipment Rese		Sewer Improvement Res		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total	
Cash Balance Jan 1	5,946	Cash Balance Jan 1	70,455	Cash Balance Jan 1	2,500	Cash Balance Jan 1	59,118	Cash Balance Jan 1	138,019	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	0	Transfer from General	3,000	Transfer from General	1,000	Sewer debt service	30,130			
Interest	9	Transfer from Special F	3,211			Interest	62			
						Transfer from water-se	10,000			
Total Receipts	9	Total Receipts	6,211	Total Receipts	1,000	Total Receipts	40,192	Total Receipts	0	47,412
Resources Available:	5,955	Resources Available:	76,666	Resources Available:	3,500	Resources Available:	99,310	Resources Available:	0	185,431
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay		Capital Outlay	0	KDHE Loan Repaymen	24,694			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	24,694	Total Expenditures	0	24,694
Cash Balance Dec 31	5,955	Cash Balance Dec 31	76,666	Cash Balance Dec 31	3,500	Cash Balance Dec 31	74,616	Cash Balance Dec 31	0	160,737
										160,737

** Note: These two block figures should agree.

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

The governing body of
City of Viola
will meet on August 19, 2019 at 7:00 PM at the Viola City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Viola City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	45,257	26.185	55,379	28.060	57,997	17,848	24.980
Debt Service							
Library							
Special Highway	4,421		6,766		7,667		
Water-Sewer Utility	61,164		74,035		70,314		
Non-Budgeted Funds	24,694						
Totals	135,536	26.185	136,180	28.060	135,978	17,848	24.980
Less: Transfers	17,211		18,110		20,614		
Net Expenditure	118,325		118,070		115,364		
Total Tax Levied	16,485		17,172		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	629,568		611,974		714,490		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	321,783	305,318	288,423
Lease Purchase Principal	0	0	0
Total	321,783	305,318	288,423

*Tax rates are expressed in mills

Ginger Simon

City Official Title: City Clerk

Affidavit of Publication

Michelle R. Leidy-Franklin
 Of lawful age being duly sworn upon oath states:
 That she is the lawful billing clerk at

Times-Sentinel Newspapers, LLC
 The Conway Springs Star and The Argonia Argosy)
 State of Kansas

A weekly newspaper printed in the state of Kansas,
 and published in and of general circulation in Sumner
 County, with a general paid circulation on a yearly
 basis in Sumner County of Kansas, and that said
 newspaper is not a trade, religious, or fraternal
 publication. That said newspaper has been published
 at least weekly 50 times a year, has been so published
 continuously and uninterruptedly in said county and state
 for a period of more than five years prior to the first
 publication of said notice and has been admitted to the
 Office of Conway Springs, Kansas, in Sumner County as
 second class matter. That the attached is a true copy
 hereof and was published on the following dates in the
 Regular and entire issue of said newspaper.

First Publication was made
 On the 15th Day of Aug, 2019
 Second Publication was made
 On the _____ Day of _____, 2019
 Third Publication was made
 On the _____ Day of _____, 2019

Total Publication Fee \$ 124.37

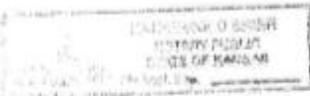
Michelle R. Leidy-Franklin

Subscribed and sworn to before me this

15th Day of Aug, 2019

Kathy D...
 Notary Public

My Commission expires on 5/8/23



PUBLIC NOTICE

First Published in the Conway Springs Star and Argonia Argosy August 1, 2019 (1)

NOTICE OF BUDGET HEARINGS

The governing body of
 City of Volo
 will meet on August 14, 2019 at 1:00 PM in the Volo City Hall for the purpose of hearing and
 receiving objections of taxpayers relating to the preparation of all items and the amount of all revenues for
 the fiscal year 2020. Budget information is available at the Volo City Hall and will be available at the hearing.

BUDGET HIGHLIGHT

Proposed Budget 2020 Expenditures and Amount of Change From Estimate for 2019 and Various Tax and Fee Increases. Each of the 2020 Budget
 Estimated Tax Rate is subject to change depending on the final amount of revenues.

FUND	Year Year Actual for 2019		Current Year Estimate for 2020		Budget Authority for 2020	Amount of 2019 Ad Valorem Tax	Taxable Rate for 2020
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*			
General	45,311	36.95	45,735	36.98	17,527	17.811	35.943
Police							
Fire							
Public Works	4,201		4,158		7,603		
Water Sewer Utility	49,894		51,203		18,201		
Library							
City Employees							
City Capital Expenditures	11,481		12,000		113,000	11.608	24.800
Grants	123,536	30.247	126,000	31.000	28,500		
Local Income	11,701		12,700		111,300		
Net Expenditures	119,729		125,693		182,628		
Total Tax Levied	62,483		63,717		262,800		
Amount of Various	67,028		68,272				
Operating Subsidies							
Revenue L	2812		220		200		
Gifts/Bequests	0		0		0		
Revenue Bonds	0		0		0		
Other	31,265		35,213		100,000		
Local Publics Provided	0		0		0		
Tax	31,265		35,213		100,000		

*Tax rates are expressed in mills

Gagne Sheet
 City of Volo - The Clerk